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1949-50

File No. 475/48

E CLASS

P.W. DEPARTMENT
E BRANCH

Subject:— Income-tax
Donations to approved
institutions and charities.
exemption from —

B K 1950

File No. 475/48-E

Ftd. Scott. Slip. 21 A

G.R., G.D., No. 2408, dated 22-6-22.]

Correspondence

DOCKET SHEET

Subject :—

File No. 475/48

P W. **DEPT.**

E **BRANCH.**

References :—

Date	To whom sent.	Notes and instructions.

(Below copies of letter from the Government of India, Ministry of Finance (Revenue Division) No.42(7)-I-T/48 dated the 16th December 1948 and its accompaniments).

****

No.6038/33-Q,
Health & Local Government Department,
Bombay Castle, 18th February 1949.

Forwarded to:-

The Political and Services Department

The Home Department,

The Legal Department,

The Finance Department

The Revenue Department with the lists of institutions received from the Collectors of Surat and West Khandesh with a request to scruitnize them in the light of the Government of India letter referred to above.

The Education & Industries Department with a list of institutions received from that Department with a request to scrutinize it in the light of the Government of India letter referred to above.

The Civil Supplies Department,

The Agriculture & Rural Development Department,

The Public Works Department,

The Surgeon General with the Government of Bombay,

The Director of Public Health for the Government of Bombay, Poona

for information and guidance.

By order of the Governor of Bombay,

M. J. Mulekar.

Assistant Secretary to the Government of Bombay,
Health & Local Government Department

G.No.42(7)-I-T/48.

Government of India.

Ministry of Finance (Revenue Division)

New Delhi the 18th December 1948.

******

From

S.P. Lahiri, Esquire,

Under Secretary to the Government of India.

To

All the Provincial Governments.

All Chief Commissioners.

Sir,

Executive Exemption from income-tax-Donations to approved institutions and charities.

****

I am directed to invite reference to this Ministry's letter of even number dated the 20th March 1948 wherein the Local Governments were requested to forward the names of institutions and funds which satisfy the general conditions indicated in that letter.

2. The Central Government have so far confined their approval to institutions which are of sufficient provincial importance and to recognised universities, Colleges affiliated thereto and important hospitals. They have now laid down the following broad principles governing the approval of such institutions.

(1) The institutions must be one which is recommended by the Provincial Government. Approval will not be granted to any institution which is not recommended by the Provincial Government.

(2) The institution should at least be of Provincial importance and not merely of local importance.

(3) The objects of the institution should be wholly charitable If the objects include any commercial or social objects it should not be entitled to approcal.

(4) The institution should be wholly and expresaly non-communal i.e. it should be open to , and for the benefit

of the public generally, and should not be confined the welfare or interests, primarily of a particular community or caste or creed.

(5) Except for educational institutions such as a University or a College, the institution should not be one which has been approved for purposes of section 10(2) (xiii) of the Income-tax Act (list enclosed) since sums paid to such an institution for research work relating to the class of business carried on by the assessee would be allowable as a deduction in his assessment.

(6) The number of approved institutions should be kept as low as possible, as administratively the grant of abatement after proper scrutiny of the receipts given by approved institutions would involve considerable work on the already over-burdened staff.

I am therefore to request that in recommending the names of institutions, funds, etc. to the Central Government in future, the Provincial Government may please satisfy themselves that the institutions fulfil the criteria laid down above.

Yours faithfully,

Sd/-

(S.P.LAHIRI)

Under Secretary to the Government of India,

Copy forwarded to all Commissioners of Income-tax, for information.

By order

Sd/-

(S.P.LAHIRI)

Under Secretary to the Government of India.

Copy of Notification from Finance Department (Revenue Division) No. 34 dated New Delhi, the 23rd November 1946.

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Notification.

Income-tax.

No.24 A list of association, universities, colleges and institutions approved by the prescribed authority for the purpose of clause (xiii) of sub-section (2) of section 10 published for general information.

LIST

Agricultural Research Association.

1. All India Bee Keepers Association, Rangarh, District Nainital, U.P.
2. Botanical Survey of India, Calcutta.
3. Bombay Natural History Society Bombay
4. Central Board of Irrigation, Simla.
5. Current Science Association, Bangalor.
6. Entomoligical Society of India, Cawnpore
7. Geological Survey of India, Dehra Dun.
8. Imperial Chemical Industtries, Calcutta.
9. Imperial Council of Agricultural Research, New Delhi.
10. Indian Academy of Science, Bangalore.
11. Indian Botandial Society, Government College, Lahore,
12. Indian Central Cotton Committee, Bombay.
13. Indian Central Coconut Committee, Ernakulam.
14. Indian Central Jute Committee, Calcutta.
15. Indian Central Oil Seeds Committee.
16. Indian Central Sugarcane Committee, New Delhi.
17. Indian Central Tobacco Committee, Bombay.
18. Indian Coffee Board, Bangalore.
19. Indian Chemical Society, Calcutta.
20. Indian Lac Cess Committee, Ranchi.
21. Indian Rubber Production Board, Kottayam, Travancore State
22. Indian Science News Association, Calcutta.
23. Indian Society of Genetics & Plant Breeding, New Delhi.

24. Indian Society of Soil Science, Calcutta.

25. Indian Tea Association, Calcutta.

26. Indian Tea Market Ex Expansion Board, Calcutta.

27. Metrological Department, Poona.

28. National Academy of Science, Allahabad.

29. Punjab Board of Economic Enquiry, Lahore.

30. Royal Asiatic Society, Calcutta & Bombay.

31. United Planters' Association of South India, Coonoor.

32. Vivekanand Laboratories, Almora.

33. Zoological Survey of India, Calcutta.

Scientific and Industrial Research Associations.

1. B.,B.& C.I. Railway Workshop, Ajmer.

2. Bengal Ptteries Ltd. Calcutta.

3. Bhownik (Mr. B.B.), Radan House 89, Kalighat Road Calcutta

4. Biochemical Standardisation, Laboratory Calcutta.

5. Botancial Survey of India, Calcutta.

6. Council of Scientific & Industrial Research New Delhi.

7. Indian Central Cotton Committee, Matunga, Bombay.

8. Indian Crucible Co., Ltd., 16, Sibogopal Banerjee Lane Salikia, Howrah.

9. Indian Metrological Department, Delhi.

10. Mysore Iron and Steel Works, Bhadra-vati.

11. Provincial Broadcasting Department, Madras.

12. Royal Botancial Gardens, Calcutta.

13. Tata Iron and Steel Industry Jamshedpur.

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Associations connected with Research work in Medicine.

1. Enquiries Conducted under the auspices of the I.R.F.A., New Delhi.
2. Indian Research Fund Association, New Delhi.
3. Medical Council of India, New Delhi.
4. Nutrition Research Laboratiories, Coonoor.
5. Parlakimedi Trust Fund, New Delhi.
6. Tuberculosis Association of India, New Delhi.

UNIVERSITIES.

1. Agra University, Agra.
2. Allahabad University, Allahabad.
3. Andhra University, Guntur.
4. Annamalai University Annamalainagar.
5. Bombay University (Chemical Technological Department) Bombay.
6. Calcutta University, (University College of Science), Calcutta.
7. Dacca University, Dacca.
8. Delhi University, Delhi.
9. Hindu University, Benares.
10. Lucknow University, Lucknow.
11. Madras University, Madras.
12. Muslim University, Aligarh.
13. Mysore University, Bangalore.
14. Nagpur University, Nagpur.
15. Patna University, Patna.
16. Punjab University, Lahore.
17. Travancore University, Trivandrum.
18. Usmania University, Hyderabad (Deccan)
19. Utkal University, Cuttack.
20. Women's Univeraity, Bombay.

Colleges.

1. Agricultural College, Cawnpore.
2. Agricultural College, Lyallpur.
3. Agricultural College, Nagpur.
4. Agricultural College, Poona.
5. Agricultural College, Sabour, Bihar.
6. Agricultural College, Saidapat.
7. Agricultural College, Sakrand, Sind.

8. Amar Singh K.E.M.U. Jat College, Lakhaoti, U.P.

9. Balvant Agricultural College, Agra.

10. Forman Christian College, Lahore.

11. Government College, Lahore.

12. Indian School of Mines , Dhanbad.

13. Islamia College, Peshawar.

14. Khalsa College, Amritsar.

15. King George's Medical College, Lucknow.

16. Presidency College, Calcutta.

17. Presidency College, Madras.

18. Recognised Medical Colleges.

19. Science College, Patna.

20. Tropical School of Medicine, Calcutta.

21. Veterinary College, Bengal.

22. Veterinary College, Lahore.

23. Ve terinary College, Madras.

24. Veterinary College, Patna.

25. Veterinary College, Poona.

Institutions.

1. Agricultural Research Institute and College, Coimbatore.

2. Allahabad Agricultural Institute, Allahabad.

3. Bengal Agricultural Research Institute, D-acca.

4. Bengal Tanning Institute, Calcutta.

5. Bose Research Institute, Calcutta.

6. Central Irrigation Research Institute Poona

7. Central Research Institute, Trivandrum.

8. Forest Research Institute & College, Dehra Dun.

9. Government Silk Institute, Mathnagar, Bhagalpore.

10. Imperial Agricultural Research Institutte, New Delhi.

11. Imperial Diary Research Institute, Banglore.

12. Imperial Veterinary Research Institute, Muktesar/Izatnagar U.P.

13. Imperial Institute of Sugar Technology, Cawnpore.

14. Indian Institute of Fruit Technology, Lyallpur.

15...

15. Indian Institutte of Science, Banglore.

16. Indian Statistical Institutte, Calcutta.

17. Institute of Agriculture ~~Rx~~ Anand.

18. Institute of Plant and Industry. Indore.

19. Irrigation Research Institute, Lahore.

20. Laxmi Narian Institute of Technology, Nagpur.

21. National Institute of Science in India, Calcutta.

22. Nutritional Research Institute, Coonoor.

23. River Research Institute, Bengal, Calcutta.

24. Royal Institute of Science, Bombay.

25. Silk ~~Rxxxxxxxx~~ Research Institute, Berhampore.

26. Tata Institute of Fundmental Research, Bombay.

27. Technological Institute, Baroda.

28. Victoria Jubilee Technical Institute, Bombay,

29. Vishvabharti Institute, Calcutta.

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Ministry of Finance (Revenue Division)

Notification

Income-Tax

New Delhi, the 21st October 1948.

No. 57 - - A list of institutions and funds approved by the ~~Rx~~ Central Government for the purposes of sub-section (1) of section 15(B) of the Indian Income-Tax Act, 1922 (XI of 1922) is published for general information.

L E S T

1. Gandhi National Memorial Fund.

Educational Institutions

Universitites.

2. Bombay University, Bombay.

3. Gujarat Universityx Trust.

4. Karnatak University.

5. Poona University, Poona.

6. Women's University, Bombay.

Colleges affiliated to Universities.

Bombay University.

1. American Marathi Mission's College, Ahmednagar.
2. Ba saweshwar College, Bagalkot.
3. Bhartya Vidyabhavan's Arts & Science College, Andheri
4. Brihan Maharashtra College of Commerce, Poona.
5. Charotar Vidya Mandal's College, Anand.
6. Chhatrapati Shivaji College, Satara.
7. College of Agriculture, Anand.
8. College of Engineering, Kupwad.
9. College of Pharmacy, Ahmedabad.
10. Ferguson College, Poona.
11. H.L.College of Commerce, Ahmedabad.
12. H .P.T. College, Nasik.
13. Jagadguru College of Commerce, Hu bli.
14. Jethabhai & Jhaverbhai Science College, Nadiad.
15. K.E.Boards Arts College, Dharwar.
16. Khalsa College, Matunaga,Bombay.
17. Law College, Poona.
18. D.A.V.College, Sholapur.
19. Lingaraj College, Belgaum.
20. Maharashtra Education Society's College, Poona.
21. Maharashtra Girls' Education Society's College for Girls, Poona.
22. Moolji Jaitha College, Jalgaon, East Khandesh.
23. M.T.B.College, Surat.
24. Narayanrao Topiwalla College, Bassein.
25. Nowrosji Wadia College, Poona.
26. Pratap College, Amalner, East Khandesh.
27. R.A.Podar College of Commerce, Matunga, Bombay.
28. Raja Lakhamagunda Law College, Belgaum.
29. Sarvajanik Law College, Surat.
30. R.P.Gogate College, Ratnagiri.
31. Ramnarain Ruia College, Matunga, Bombay.
32. Sheth G.S.Medical College, Matunga, Bombay.
33. Sheth L.L.Arts College, Ahmedabad.

34.....

34. Sidharth College, Bombay.

35. Sir Kikabhai Premchand College of Commerce, Surat.

36. Sir Lallubhai Shah Law College, Ahmedabad.

37. Sir Parashurambhau College, Poona.

38. Sophia College for Women, Bombay.

39. St. Xavier's College, Bombay.

40. Tilak College, Bombay.

41. Topiwala National Medical College, Bombay.

42. Victoria Jubilee Technical Institute, Bombay.

43. Vijaiy College, Bijapore.

44. Willington College, Sangli.

45. Wilson College, Bombay.

46. Gujarat Vernacular Society, Ahmedabad.

47. Kak Kaivalyadhama Shreeman Madhva-Joga Mandira Samiti, Lonavala.

Hospitals.

1. Acworth Leper Home, Matunga, Bombay.

2. Bai Jerbai Wadia Hospital for Children, Bombay.

3. City Fever (Infections Diseases) Hospital, Bombay

4. Grant Medical College, Bombay.

5. Mx Haffkine Institute, Parel, Bombay.

6. J.J.Group of Hospitals, Bombay.

7. King Edward VII Memorial Hospital, Bombay.

8. Miraj Medical Centre, Miraj.

9. Nawroji Wadia Maternity Hospital , Bombay.

10. Provincial Council of Blindness c/o Sir C.J. Opthalmic Hospital, Bombay.

11. R.P.T.B.Hospital, Bombay.

12. Sassoon Hospitals, Poona.

13. Sir Wanless T.B.Sanatorium, Wanless Wadi.

14. St. Luke's Hospital, Vengurla.

15. Tata Memorial Hospital, Bombay.

Additions.

Notification No. 60, dated 27-11-1948.

1. Ahmedabad Education Society, Ahmedabad.
2. Tilak Maharashtra Vamin Vidya Mnik Pith, Poona..

Notification No;65, dated 11-12-1948.

1. Shri Bhuriben Lallubhai Medical Trust, Ahmedabad.
2. Gujarat Famine Relief Committee, Ahmedabad.

Notification No. 69, dated 28-12-1948.

1. Vikas Griha, Ahmedabad.

Notification No.10, dated 29-1-1949.

1. Karmakshetra Educational Foundation, Ahmedabad.
2. Dr. Balabhai Nanavati Hospital, Bombay.
3. People's Educationl Society, Maharastra High School, Bombay.

Notification, No. 11, dated 5-2-1949.

1. Bombay Prsidency Womenâs Council, Bombay.

Notification No.19, dated 12-3-1949.

1. Kamara College Society, Kumta.

(Below copy of letter No. 42(7)-I-T/48, dated the 16th December 1948 from the Government of India, Ministry of Finance (Revenue Division) and a copy of a list of institution and Funds from the Province of Bombay so far approved by the Central Government for the purposes of sub-section (1) of section 15-B of the Indian Income-tax Act 1922 i.e.for purpose of exemption of the donations made to them, from income-tax.)

****

No.6038/33/16769-Q,
Health & Local Government Department,
Bombay Castle, 18th April 1949.

Forwarded to:-

All Collectors,
The Surgeon General with the Government of Bombay,
The Director of Public Health with the Government of Bombay,
The Director of Public Instruction,
All Departments of the Secretariat (except the Separate Department)

for information in continuation of this Department endorsement No.R.D.No. S.130/19811/1226-Q, dated the 5th April 1948.

By order of the Governor of Bombay,

Sd/-

Assistant Secretary to the Government of Bombay,

Health & Local Government Department.

No.6038/33/39250-Q,
Health & Local Government Department,
Bombay Castle, 25th October 1949.

From

The Secretary to the Government of Bombay,

Health & Local Government ~~Deptt~~ Department.

To

The Joint Honorary Secretary,

Passengers and Traffic Relief Association,

Albert Building,

346, Hornby Road, Bombay.

Subject:- Donations to approved institutions and charities exemption from income-tax.

Sir,

With reference to your letter No.Fin/198, dated the 30th May 1949, on the subject mentioned above, I am directed to state that while Government does not desire to minimise the importance of the work done by the Association, its regrets its inability to recommend its name to the Government of India for the purposes of exemption of the donations made ~~it~~ to it from the payment of income-tax, as the Association's work ~~xxxxx~~ does not involve any granting of relief but is mainly ~~confined~~ confined to correspondence and representations, which involve only a small expenditure.

Yours faithfully,

Sd/- D.S.Joshi,

Secretary to the Government of Bombay,

Health & Local Government

Department.

****

No. 6038/33/39250-Q,
Health & Local Government Department,
Bombay Castle, 25 th October 1949.

Copy forwarded to the Public Works Department for information.

By order of the Governor of Bombay,

Sd/-

For Secretary to the Government of Bombay,

Health & Local Government Department.

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71958

P.W.D.

F.B.(II)

Record.

Id/-

7-11-49. Id/-

9/11/49.

C.No.69(137)-IT/49
Government of India.
Ministry of Finance (Revenue Division).
New Delhi, the 20th January 1950.

From

Shri Pyare Lal Uppal, M.A.,

Deputy Secretary to the Government of India.

To

All Provincial Governments.

All Chief Commissioners.

Subject:- Exemption from income-tax -Donations to approved institutions and charities.

Sir....

17

Sir,

I am directed to invite a reference to this Ministry's letter No.42(7).I.T/48 dated the 16th December 1948 (Copy enclosed for ready reference) and to say that recommendations for approval of charitable institutions for the purposes of section 15B of the Indian, Income-tax Act, 1922, are being received throughout the year with the result that it becomes difficult for the Government of India to examine the relative merits of the various institutions. I am therefore to suggest that if your Government have no objection the recommendations may be sent once each year preferably in June. In making the recommendations, the principles indicated in the letter referred to above may kindly be kept in view.

2. Some times the details furnished by the Provincial Government are not sufficient to enable the Government of India to decide whether an institution should be approved or not. Before any decision could be taken, it becomes necessary in such cases to call for additional details. Such a procedure leads to unnecessary delay. It will therefore be much appreciated if at the time of making your recommendations to this Government, a copy each of the constitution or rules and regulations of the Association (indicating its objects and aims) and the printed annual reports, for the last two or three years (if available) and such other details as may be useful are furnished. It has been decided that approval should be confined only to such institutions, which have a stable constitution and proper safeguards for the control and audit of receipts and expenditure. If the institution recommended is an hospital, details of the number of out patients, and in-patients and beds may be sent.

Yours faithfully,

Sd/-
(PYARE LAL)

Deputy Secretary to the Government of India.

Copy of letter C.No.42(7) I.T./48 dated the 16th March 1948 from the Ministry of Finance (Revenue Division) to All the Provincial Governments and All Chief Commissioners.

Subject:- Exemption from Income-tax - Donations to approved Institutions and charities.

I am directed to invite reference to this Ministry's letter of even number dated the 20th March 1948 wherein the local Governments were requested to forward the names of institutions and funds which satisfy the general conditions indicated in that letter.

2. The Central Government have so far confined their approval to institutions which are of sufficient Provincial importance and to recognised universities, colleges affilliated thereto and important hospitals. They have now laid down the following broad principles governing the approval of such institutions:-

(1) The institutions must be one which is recommended by the Provincial Government. Approval will not be granted to any institution which is not recommended by the Provincial Government.

(2) The institution should at least be of Provincial importance and not merely of local importance.

(3) The objects of the institution should be wholly charitable. If the objects include any commercial or social objects it should not be entitled to approval.

(4) The institution should be wholly and expressly non-communal i.e. it should be open to, and for the benefit of the public generally, and should not be confined to the welfar or interests, primarily of a particular community or caste or creed.

(5) Except for educational institutions such as a Universaity or a college, the institution should not be one whi has been approved for purposes of section 10(2) (xiii) of the Income-tax Act (list enclosed) since sums paid to such an

institution.....

institution for research work relating to the class of business carried on by the assessee would be allowable as a deduction in his assessment.

(6) The number of approved institutions should be kept as low as possible, as administratively the grant of abatement after proper scrutiny of the receipts given by approved institutions would involve considerable work on the already overburdened staff.

I am therefore to request that in recommending the names of institutions, funds, etc. to the Central Government in future, the Provincial Government may please satisfy themselves that the institutions fulfil the criteria laid down above.

(Below copy of a letter from the Government of India, Ministry of Finance (Revenue Division), New Delhi, No. 69(137)-I T/49, dated the 20th January 1950, and its accompaniment)

No.6038/33/5537-E,
Local Self Government and Public Health Department,
Bombay Castle, 25th March 1950.

Forwarded to:-

The Surgeon General with the Government of Bombay,

The Director of Public Health for the Government of Bombay,

All other Heads of Departments under the several Departments of the Secretariat.

All Departments of the Secretariat.
(except the Separate Department)

for information and guidance.

2.....

2. The Government of India is being requested whether there is any objection if such recommendations are forwarded quarterly, instead of once in a year.

3. Irrespective of the decision on the point mentioned above, however, the Heads of Departments and the Secretariat Departments may continue of forward proposals for exemption, as and when they are received. They will be duly considered by this Department and forwarded to the Government of India at such interval or intervals, as may be prescribed by that Government.

By order of the Governor of Bombay,

Sd/-

For Secretary to the Government of Bombay,
Local Self Government and Public Health Department.

GOVERNMENT OF INDIA.

MINISTRY OF FINANCE (REVENUE DIVISION)

No. 69(137)-I.T./49 New Delhi, the 10th May 1950.

From

Shree Pyare Lal Uppal, M.A.
Deputy Secretary to the Government of India.

To

The Secretary to the Government of Bombay,
Local Self Government and Public Health
Department,
Bombay Castle.

Subject:- Exemption from income-tax-Donation to approved institutions and charities submission of recommendations regarding-

Sir,

I am in reference to your letter No. 6038/33/5!-E, dated the 25th March 1950 I am directed to say that the Government of India are not in favour of recommendations for purposes of approval under section 15-B of the Indian Income-tax Act,1922 being made quarterly. They would however have no objection, if the making of recommendations once every year, is not adhered to in the cases, omitted vide L.S.G. & P.H.D.

note, dated the 1-7-50 which will lose their importance by lapse of time.

Yours faithfully,

Sd/- (Pyare Lal)

DEPUTY SECRETARY TO THE GOVERNMENT

OF INDIA.

(Below copy of letter from the Government of India, Ministry of Finance (Revenue Division), New Delhi, No. 69(137)-I.T./49, dated the 10th May 1950.

———oOo———

No.6038/33/21385- E
Local Self Government and Public
Health Department,
Bombay Castle, 15th June 1950.

Forwarded to:-

the Surgeon General with the Government of Bombay,
the Director of Public Health for the Government of Bombay,
all other Heads of Departments under the several Departments of the Secretariat.
all Departments of the Secretariat, (Except the Separate Department),
the Educational Adviser to the Government of Bombay, Bombay.

for information and guidance in continuation of Government Endorsement, Local Self Government and Public Health Department, No. 6038/33/5537-E, dated the 25th March 1950.

2. All recommendations for approval of charitable institutions for the purposes of Section 15-B of the Indian Income-Tax Act, 1922, will be forwarded by this Department to the Government of India in the month of June every year except in the case of recommendations which will lose their importance by lapse of time in which case they will be forwarded as and when occasions arise.

3. In case the Secretariat Departments, the heads of Departments under the several Departments of the Secretariat, the Surgeon General with the Government of Bombay and the Director of

Public....

Health for the Government of Bombay have any cases pending with them, they should forward them to this department immediately after proper scrutiny in the light of the instructions of the Government of India.

By order of the Governor of Bombay,

Sd/-

For Secretary to the Government of Bombay,

Local Self Government and Public Health Department.

No. 6038/33 - F,
Local Self Government and Public Health Department,
Bombay Castle, 14th September 1950.

Subject:- Exemption from income-tax- donations to approved institutions and charities.

CIRCULAR MEMORANDUM.

The attention of

(i) All departments of the Secretariat except the Separate Department,

(ii) The Surgeon General with the Government of Bombay,

(iii) The Director of Public Health for the Government of Bombay, and

(iv) All other Heads of Departments under the several departments of the Secretariat,

is invited to letters C.No.69(137)-IT/49 dated the 29th January 1950, and No.69(137)-IT/49 dated the 10th May 1950 from the Government of India, enclosed with Government Endorsemens , Local Self Government and Public Health Department, No. 6038/33/5537 dated the 25th March 1950 and No.6038/33/21385 dated the 15th June 1950 respectively.

2. It will be seen that the Government of India desir that ther recommendations of the Government of Bombay in regard to exemptions from Income-Tax should be submitted with full information such as constitution or rules and regulations of the Institution and the printed annual report etc. once in each year, preferably in June.

3....

3. In order that the recommendations of the Government of Bombay ~~xxxxx xxxxxx~~ might be forwarded to the Government of India in time, it is desirable that the officers and the departments conferned should , before submitting any application for exemption from Income-tax, scrutinise it in the light of the instructions contained in the letters from the Government of India mentioned above-

4 - Each application should be forwarded to this department as and whn ~~xxxx~~ received after full scrutiny and with all necessary details and reports.

Sd/-

(M.J.MULEKAR).

Assistant Secretary to Government.

To

All Departments of the Secretariat except the Separate Department.

The ~~Surgeon~~ Surgeon General with the Government of Bombay,

The Director of Public Health for the Government of Bombay,

All other Heads of Departments under the several departments of the Secretariat.

The ~~Educational~~ Educational Adviser to the Government of Bombay, Bombay.